

CITY OF CLAREMONT

NEW HAMPSHIRE



ANNUAL REPORT

YEAR 1951

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CITY OF CLAREMONT

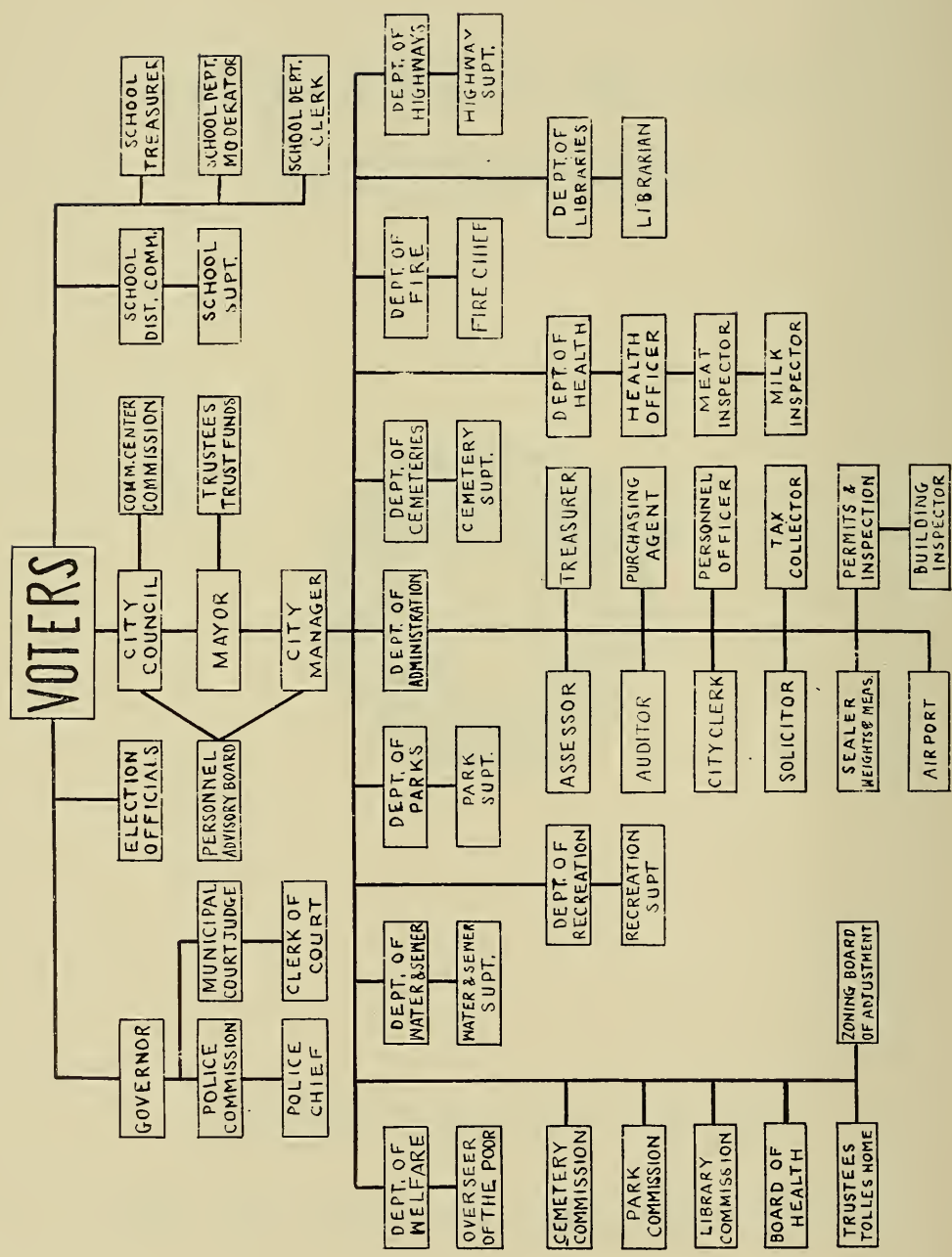
NEW HAMPSHIRE



Fourth Annual Report

Fiscal Year Ending December 31, 1951

352.07
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1951



CITY OFFICIALS

Mayor

Dr. Charles F. Keeley
Councilman-at-Large

Assistant Mayor

Arthur A. Davis
Councilman Ward 1

CITY COUNCIL MEMBERS

Charles W. Easter—Ward 1

Mrs. Marion L. Phillips—Ward 2

Remi L. Gendron—Ward 3

Fred J. Perry, Jr.—Ward 2

Clifford Davis—Ward 3

Leverett M. Griswold—At Large

Morris A. Gellis—At Large

City Manager—Philip L. White

City Clerk—Rose Ellen Charron

City Treas.—Eleanor F. Pedersen

Tax Collector—Bernard C. Rosinski

City Solicitor—Robert B. Buckley

City Auditor—Frances D. Lovejoy

Overseer of Poor—Guy L. Bartlett

Sealer of Weights and Measures —
Arthur T. Forrest

City Weighmaster—
Harvey Huntley

City Tax Assessor—
Almon D. Parsons

Fire Chief—Esmond J. Dansereau

Deputy Chief, Fire Department —
Harris R. Fraser

Assistant Chief, Fire Department—
Chauncey L. Cann

Assistant Chief, Fire Department —
Charles F. Little

Health Officer—

Wilson R. Haubrich

Milk Inspector—

Leonard R. Haubrich

Meat Inspectors—

Wilson R. Haubrich and

Leonard R. Haubrich

Building Inspector—Philip L. White

Cemetery Superintendent—

George D. Stiles

Highway Superintendent—

Leonard J. Gould

Supt. Water and Sewer Dept.—

Haakon Pederson

Park Superintendent—

Antonio J. Desmarais

Recreation Superintendent—

Anthony N. Zotto

POLICE DEPARTMENT

Police Commission—Manuel B. Silva, Chairman

Stanley E. Colby

Harold L. Woodward

Chief of Police—William C. Nobbs

Deputy Chief—William J. Lynch

MUNICIPAL COURT

Judge—Albert D. Leahy

Clerk—William C. Nobbs

E. CHARLES GOODWIN COMMUNITY CENTER

Director—Anthony N. Zotto

Chairman—Merton E. Thompson

Treasurer—Francis J. Rosinski

Secretary—Mrs. Bertha S. Rice

Members of Commission—Mrs. Catherine Densmore, Harold L. Woodward,
Mrs. Marion L. Phillips, Leonard R. Haubrich, Donald L. Wilson, Howard
P. Bailey.

TRUSTEES OF PUBLIC FUNDS

Ralph V. Crosby (Term Expires 1952)

Henry C. Hawkins, Jr. (Term Expires 1953)

Fred E. Easter (Term Expires 1954)

PERSONNEL ADVISORY BOARD

John F. Howe

Ernest F. Kidhardt

(Vacancy)

BOARD OF HEALTH

William B. Ferriter, *Chairman*

Irving H. Crandall

Sam Bayer

Wilson R. Haubrich

Leonard R. Haubrich

HIGHLIGHTS OF THE CITY COUNCIL MEETINGS

During 1951 17 meetings of the City Council were held.

JANUARY 3, 1951—Voted to accept four new streets known as Goulet Avenue, Girard Avenue, Lefevre Avenue, and Water Street.

Voted to rescind the curfew regulations.

January 10, 1951—Adopted budget totaling \$664,541. from which will be deducted estimated revenues of \$175,385. leaving a net amount to be raised by taxation of \$489,156.

February 7, 1951—The City Council elected Mr. Clifford Davis as Councilor from Ward 3 to fill a vacancy created by the resignation of A. J. Marcotte.

Adopted Ordinance No. 19 pertaining to licensing eating and drinking establishments.

February 19, 1951—Adopted Ordinance No. 18 pertaining to slaughtering inspection and sale of meats.

April 4, 1951—Voted to accept three new streets known as West Park Street, South Park Street, and Leslie Avenue (Extension).

May 2, 1951—Voted to accept two new streets known as Goyette Avenue (extension) and Ridge Avenue (extension)

Adopted a resolution governing the operation of the Frances J. Tolles Home.

June 6, 1951—Voted to accept East Park Street.

October 3, 1951—Adopted Ordinance No. 20 pertaining to public license. Voted to accept the memorial pool from the Outdoor Swimming Pool Association.

November 7, 1951—Adopted Ordinance No. 21 pertaining to the regulation of traffic upon the public streets.

Adopted Ordinance No. 22 pertaining to prevention of nuisances.

December 5, 1951—Adopted ordinance No. 23 regulating sports, amusements and business activities on the Lord's Day.

Voted to accept five new streets known as Juniper Hill, First Street, (extension,) Cross Street, Parsons Avenue, Dane Avenue.

REPORT TO THE TAXPAYERS

of the City of Claremont, N. H.

This report covering the activities of the City of Claremont for the fiscal year 1951 is the fourth such report since the adoption of Council-Manager government. The City Council and your manager had under consideration during the year many problems including the acceptance of new streets, necessary improvements to these areas, revision of the Ordinance pertaining to meat slaughtering, the revision of the traffic ordinances and similar matters.

The City Council passed a resolution governing the operation of the Francis J. Tolles Home since previous arrangements covered operation under town form of government. Similar provision was made for the appointment of a Trustee of the Elks Education Fund. Your manager represented the City at Concord, N. H., when hearings were held on a bill providing for the allocation of certain funds from the State Highway Department for the use of towns and cities. We were able to have some changes made that were more favorable to the City than those provisions originally proposed. At the request of the City Council your manager entered a protest with the Public Service Commission concerning the blowing of whistles at grade crossings within the City of Claremont on the branch line of the Boston and Maine Railroad. We were successful in having this whistle blowing greatly reduced.

Your manager attend the International City Manager's Meeting at Poland Springs, Maine and was one of the speakers at these sessions. Included in this printed report are brief summaries of the activities of the various City departments. Further details concerning the operation of any of these departments are available in the manager's office. Requests for information, criticism or suggestions are always welcomed.

Respectfully submitted,

PHILIP L. WHITE, City Manager.

ADMINISTRATION

The annual audit of the City's accounts was conducted by representatives of the State Tax Commission. Copies of their report are on file in the office of the City Manager and City Clerk and are available for public inspection. The City's surplus account dropped to approximately \$28,000. The principle reason for this was the fact that tax abatements made near the end of the year greatly exceeded the provision that had been made for them through the so-called Overlay account. The actual revenues received exclusive of taxes were slightly more than \$16,000. less than the estimates. This was directly accounted for by certain payments due from the State of New Hampshire and the federal government for airport construction work and the fact that most of the income from trust funds was not received by the City Treasurer until after the books were closed. The actual expenditures were approximately \$18,000. less than the budget items. After deducting non-cash items and appropriations carried forward in 1952 the net unexpended funds amounted to about \$1,400. This means that actual expenditures were within about 1/10 of 1% of the budget.

Borrowing in anticipation of taxes totaled \$450,000. during the year at interest rates of 1.178% 1.25%, and 1.28%. Of the total amount borrowed, \$100,000. was borrowed in December due to the fact that two or three large tax bills had not been paid at that time. Payments on City indebtedness totaled \$51,000. for the year.

The revaluation project authorized by the City Council was completed and turned over to the Tax Assessor. Included in this work was a complete set of maps covering the entire City, aerial photographs and a detailed record of each piece of property. The appraisal company prepared valuations for each piece of property based on 1950 costs taking into consideration physical depreciation, functional depreciation and other factors that would affect valuations. This revaluation greatly increased the total valuation for the City and resulted in a sharp drop in the tax rate. The purpose of this work was to eliminate inequities that previously existed in property assessments. There were approximately 3,200 parcels of real estate listed and appraised belonging to 2,794 persons. The latter figure includes 272 persons who are assessed for stock-in-trade taxes. Approximately 155 taxpayers made inquiry of the assessor's office concerning their assessment or requested abatements. There were 57 cases where abatements were made with three cases still pending, two of which are being appealed to the Superior Court, and one to the State Tax Commission. Three other cases were appealed to the State Tax Commission and their requests were denied. The abatements included adjustments made because of errors in listing the ownership or clerical errors calculating the valuation. The

abatements granted represented valuations totaling \$910,233. and taxes on this valuation amounted to \$34,133.74. The number of abatements represent less than 2 % of the number of parcels of property involved and in the opinion of City Officials indicate a high degree of accuracy in making the assessments and general acceptance of these figures on the part of the public.

POLICE DEPARTMENT

Activity in the Police Department continued to increase and the department was called upon to investigate 2,753 complaints. The largest number of arrests amounting to 218, were for drunkenness. There were 53 arrests for speeding, 20 for operating a vehicle while intoxicated, 23 for assault, and a variety of other offenses, bringing the total arrests to 509. Paid parking meter violations dropped to 166 as compared with 406 in 1950 and 1259 in 1949. The department investigated 291 motor vehicle accidents which resulted in injuries to 84 persons and death to two.

Special police officers were supplied at dances, shows, and other functions on 457 different occasions. Escorts were furnished to local banks, the post office, and similar institutions on 423 occasions.

Following a practice instituted several years ago, both police cruisers were replaced with new 2-door sedans. The police cruisers traveled a total of 88,500 miles in 1951. During the course of these patrols 241 street lights were reported out, 450 business places were found unlocked, and lights were found left on in 135 business places. Following investigation and with the approval

of the City Council the Police Commission instituted a new procedure whereby each full-time uniformed member of the department would be given a \$75. per year uniform allowance. The two-way radio system continued to be a very valuable accessory to the operation of the department. A total of nearly 30,000 radio transmissions were logged during the year.

CITY CLERK

This office collected \$43,924. for motor vehicle permits during the year which represented an increase of more than \$3,300. over the previous year. Dog Licenses issued totaled \$2,396.

Recorded by the City Clerk were the following vital statistics:

Births	420
Deaths	130
Marriages	135

Detailed information concerning all births, deaths, and marriages is available in the City Clerk's office. These statistics show a sharp increase in the number of births, a slight increase in the number of deaths, and a slight increase in the number of marriages when these figures are compared with like statistics for 1950.

CITY HALL

This year saw the culmination of plans made several years ago to modernize the heating system in the City Hall. The large boiler which had become unsafe and had repeatedly broken down was replaced with a modern Fitzgibbons low pressure boiler with an oil burner. The small boiler which heats the City Hall offices was also replaced with a small oil burning furnace. Both boilers are supplied from a 5,600 gallon oil tank which was installed under the front lawn near the City Clerk's office. These improvements will result in much better regulation of the heat in this building and will greatly save on cleaning and re-decorating expense. The hallways leading both to the City Hall and the Opera House were completely re-decorated. This was the first time that this had been done since the W.P.A. days.

New enclosed bulletin boards were installed outside of the City offices to permit the posting of legal notices in a neat manner and where they will be protected from the weather. Fifty modern folding steel chairs were purchased for use in the City Hall to partly replace old broken chairs. Other necessary repairs were made including repairs to the stage lighting equipment, and to the rigging for the stage scenery. Rental income for the City Hall more than doubled the amount received in 1950. There is not much doubt that the improved appearance of the City Hall building is conducive to more renting of the halls.

STREET LIGHTING

Following acceptance of certain new streets additional street lights were installed during the year. Approximately 20 additional new street lights were installed in other areas that were inadequately lighted. Further improvements to the street lighting system were made on Washington Street between LaCasse Park and Moody Avenue where 1000 lumen lamps were replaced with 2,500 lumen lamps. Similar improvements were made on Summer Street between Pleasant Street and Broad Street. Obsolete street light fixtures on Broad Street between LaCasse Park and Tremont Street were replaced and several new street lights were installed in the vicinity of LaCasse Park. Plans are being made for further improvements in the street lighting system during the coming season.

During the year the Connecticut Valley Electric Company replaced the underground street lighting cable along Pleasant Street between Tremont Square and Summer Street. All of this new cable was placed in conduit which will eliminate the necessity for digging up the cable in the event that future trouble should develop. This work was done at the request of the City and at the expense of the power company in preparation for the re-surfacing project that is contemplated at this point.



Snow Blower Loading Snow on Pleasant Street at the Rate of a Truck Load in 15 Seconds!

HIGHWAY DEPARTMENT

The department engaged in a considerable amount of construction work during the year in addition to its usual maintenance tasks. The largest project undertaken was the completion of the re-building of the Jarvis Hill Lottery Bridge Road which was a state aid project. This was financed from state funds set up for this purpose. The fund was originally contributed to by the State Highway Department and the City on an equal basis. Since the section of the highway re-built involved a considerable amount of relocation, expensive fills were necessary as well as installation of num-

erous culverts. Following completion of the grading, most of which was done in the previous year, it was necessary to finish the graveling and apply a double tack coat of tar. Guard rails were installed where necessary.

The re-building of Elm Street Extension was undertaken, using so-called town road aid funds. These funds are matching funds with the State of New Hampshire contributing approximately seven times the amount contributed by the City. The work is under the general direction of the State Highway Department. This project, which was not completed, involved some re-lo-



Tractor Plow Opening Path Through Twelve Foot Snow Drifts.

cation work and removal of ledge. It is expected that this road will be completed early in 1952, and it will then provide a hard-surfaced highway the entire length of Elm Street.

The usual program of re-surfacing streets was undertaken using 15,700 gallons of tar and 33,700 gallons of asphalt. Several streets were tarred for the first time including Second Street, Goyette Avenue, Ridge Avenue Extension, Wayne Avenue, and Chestnut Hill.

Sidewalk work included new sidewalks on both sides of Grove Street between Summit Road and Laurel Road. The sidewalk on the north side of Tremont Street from the Square to Broad Street was reconstructed. Small sections of new

sidewalks were built at other locations. New cement curbs were installed along both sides of Wayne Avenue.

A new drain was installed on Mulberry Street in the vicinity of West Pleasant Street using 24" tile pipe. It is proposed to further extend this drain pipe to eventually take care of poor drainage conditions existing in this section of the City including Ridge Avenue. A 24" drain was installed on Clark Street to relieve a bad condition in this area. In this instance it is also proposed to further extend this drain to adjacent streets. A large arch culvert was installed on the Case Hill Road to replace a culvert pipe which had washed out previously on several



**Conveyor Type Loader at Work on Hanover Street Following Snow Storm.
This Loader is used Throughout Year by Highway Department Loading
Gravel, Crushed Stone, Leaves and Other Materials.**

occasions. Other culverts were replaced as required and some new ones installed.

There were no replacements of major pieces of equipment principally due to the fact that a large expenditure was necessary in the Fire Department for this purpose. The pick-up truck used by the Highway Superintendent was replaced as well as one of the sidewalk tractors. The department also acquired a new sand spreader.

Winter maintenance expenses rose considerably over the previous year. Each fiscal year the department has to cope with part of two winters.

Snowfall during the past five years was as follows:

1947	81 "
1948	75½"
1949	48½"
1950	65¾"
1951	71½"

The 1951-52 season started early and it was necessary to plow for the first time early in November.



RECREATION DEPARTMENT

A supervised program was conducted on the playgrounds in Barnes, Moody, and Monadnock Parks during the summer months. Attendance at these various parks greatly increased with Barnes Parks totaling 6709, Monadnock Park 3479, and Moody Park 3,824. This represents a grand total in excess of 15,000 for the three parks, and the figures quoted included activity carried on during the daytime only. Many special events were instituted by the playground supervisors for the interest of the youths. Moody Park, under the supervision of Mrs. Dorothy Martell, had the most outstanding program. New merry-go-rounds were added to Monadnock Park and Barnes Park.

Band concerts were held in the summer in Broad Street Park with five concerts being given by the American Band and five by the V. F. W. Band.

The E. Charles Goodwin Community Center carried on many varied programs during the 1951 season as well as adding many more programs for the benefit of the Youth and Adults of Claremont.

The attendance at the Center for the year was 59,236, an increase of approximately 10,000 over 1950. The membership registered at the Center was 1,530, also showing an increase. The G. C. C. Indoor Swimming Pool had a total paid attendance for a 46 week period of 17,402. Many chil-

dren had the privilege of free swimming which has not been accounted for. Of this total paid attendance, 16,427 were students. The reason for the curtailment of swimming for a period of time was due to emptying and cleaning of the Pool and also, the Commissioners decided to enlarge the boys' and girls' lockers which had proved inadequate. This addition to the Pool has given double the space to both the boys' and girls' lockers and the main lobby. Two hair dryers have been added to the girls' lockers. As a finishing touch, the interior of the swimming pool was repainted.

The City Council made an appropriation of \$13,900. to provide for the net operating expenses of the G. C. C. building and the indoor swimming pool.

CEMETERY DEPARTMENT

In addition to the usual maintenance work in the cemeteries some work was carried on trimming trees in the various cemeteries, removing dead branches which could fall and injure head-stones. An electric generating plant was purchased to be used with electric grass shears purchased previously. Heretofore, it had been necessary to borrow an electric generator from the Water Department. It has been found that the use of this equipment greatly speeds up the work and provides better results.



Highway Department Equipment at Work on Storm Drain Installation on Mulberry Street.

WATER DEPARTMENT

The pumping station on Mulberry Street near the foot of Bible Hill was completed, and an electrically operated pump was installed having a capacity of 300 g.p.m. This pump is connected to the water main and pumps water into the newly constructed water tank located south of Bellevue Avenue. The pump is automatically controlled, so as to keep the water tank full. This improvement in service in this area gives adequate fire protection and water service to customers south of the pumping station and on Bellevue Avenue, Durham Avenue, Francis Street, and Ridge Avenue.

New water mains were laid on Bellevue Avenue, Juniper Hill, and Leslie Avenue. Short extensions were made on several other Streets. Most of the construction work of the department was concerned with replacing old water mains with new cast iron pipe of adequate size. One such project involved the installation of 1160 feet of 10-inch cast iron pipe in West Claremont near the Coy Paper Company. This completes a project originally started prior to World War II. A 10-inch water main is now provided along the West Claremont Road, and the road between West Claremont and Claremont Junction. Another large

undertaking involved the installation of 12-inch cast iron pipe along Pleasant Street between Pine Street and the Boston & Maine Railroad tracks. This new line replaced an old 8-inch cement pipe installed more than 60 years ago. It is proposed to continue this replacement from Pine Street to Tremont Square during the coming year. A 6-inch water main was installed on Ascutney Street, and on Briggs Street., in both cases replacing 2-inch pipe. Both of these areas had been receiving inadequate water service, and it was not possible to provide adequate fire protection in the Ascutney Street area.

Three new fire hydrants were installed during the year, giving a total of 196 hydrants in use in addition to private hydrants. The department laid 38 new water services making a total of 2560 connected to the system.

The average daily consumption of water was 831,500 gallons.

SEWER DEPARTMENT

Construction work was continued in the Maple Avenue area connecting to the trunk line sewer installed in 1949 and 1950. Three thousand two hundred feet of 8-inch tile pipe was laid on Maple Avenue, as well as extensions on Bessie Avenue, Curtis Street, Moody Avenue, Rose Avenue, Timson Street and Leslie Avenue. Other extensions made included Bellevue Avenue, Charles-

town Road, Juniper Hill, and Spring Street. Sewer mains laid totaled nearly 6,400 feet.

The department connected 70 new services during the year to make a total of 1,522. The sewage treatment plant treated a total of 197,-000,000 gallons of sewage during the year.

TAX COLLECTOR

Increased budgets for the School Department and the City increased the warrants given to the collector by more than \$40,000. This increase of necessity affected tax collections. The total uncollected taxes amounted to \$115,576. which represents an increase of about \$30,000. over the previous year. Of the total amount outstanding, nearly \$108,000. represented unpaid 1951 taxes which were not due until December 1. Nearly \$4,000. of the outstanding taxes were head taxes which were not committed to the Collector until October. The additional burden to the Collector's office in collecting more than \$40,000. in head taxes was considerable. This money, which must be collected by all the cities and towns in the state is turned over to the State of New Hampshire. In 1951 it was necessary to issue separate bills, and in most cases collect this tax separately from the usual poll tax. This same condition will not be true in 1952. In connection with the auditing of the City's books the State Tax Commission verified outstanding unpaid taxes.



New Mack Pumping Engine Undergoing Acceptance Tests.

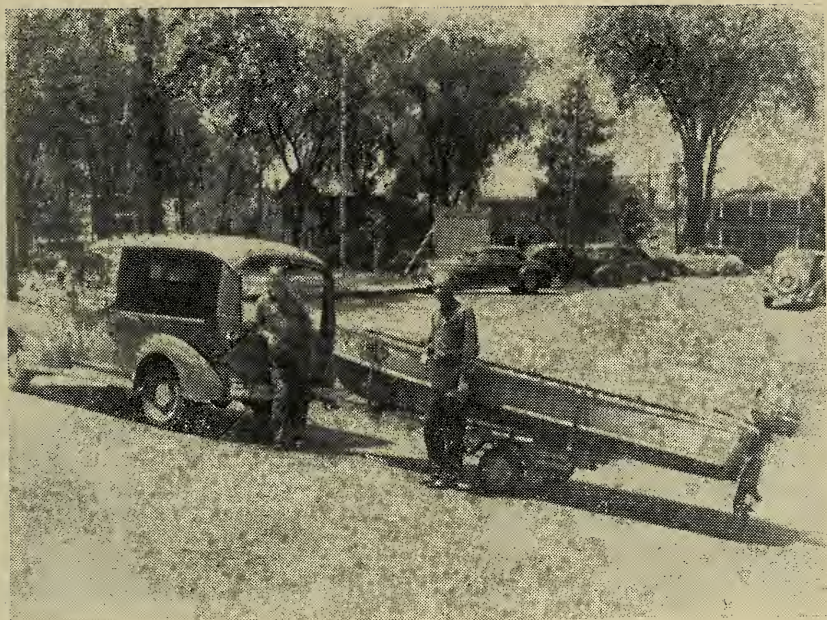
FIRE DEPARTMENT

The fire loss for the year totaled \$14,440.80. This is an extremely low figure for a city the size of Claremont. The department answered a total of 211 calls, of which 202 were telephone calls and nine box alarms. Three of the latter were false alarms, but the department was able to apprehend the persons responsible for two of these calls and collect the cost. There were three forest fires that cost a total of \$52., and \$30. was collected from persons responsible for these fires.

A new 750 G.P.M. pumping engine was purchased to replace a 1930 fire truck that caught on fire and was damaged at the Roseland

fire. This addition to the department's equipment provides them with four modern pieces of regular fire apparatus, a modern forest fire truck, two old reserve pieces of equipment, and a pick-up truck. Extensive repairs were made to Engine No. 3, which is a 1939 Maxim pumping engine. A 2-way radio was purchased and installed in the fire chief's car.

The department acquired a new rescue boat equipped with an outboard motor and lifesaving equipment. This boat is mounted on a trailer and provision has been made for towing this boat trailer behind either one of two pieces of equipment. Further provision has been



New Fire Department Rescue Boat Equipment

made so that the boat can be towed by an ordinary passenger car if neither piece of equipment is on hand. Five hundred feet of 2½" hose was secured to replace hose that had become unfit for further service.

Improvements were made to the fire station building by the installation of four new overhead doors. The installation of these doors is very nearly equivalent to a 6' addition onto the building since the old swing doors opened inward. This space was badly needed since the modern fire apparatus is considerably larger than that of 35 years ago when the station was built. Improvements to the fire alarm system included the addition of one new fire alarm box and the re-

placement of three obsolete fire alarm boxes. Three new fire hydrants were installed at locations not previously given this protection. Department officers and members made several inspections of business blocks and apartment houses, and many fire hazards were observed and corrected.

TREES

The usual program of tree spraying was carried on in the spring to prevent damage by the Elm Leaf beetle. Further reports were received from the State Entomologist concerning the spreading Dutch Elm disease which is now prevalent in a number of New Hampshire communities. All available funds were

spent trimming trees, and removing dead wood which is a breeding place for this disease. A modest sum of money was spent for the planting of new trees.

The City continued to participate in the White Pine Blister Rust Control program appropriating \$5000. for this purpose. This money together with certain available state and federal funds was used in this undertaking. Eradication work was carried on over an area of 1,888 acres and the crews destroyed a total of 7,232 current and gooseberry bushes.

WELFARE

Improved employment conditions made possible a sharp reduction in expense for welfare purposes. The total expended during the year was \$10,000 less than the amount expended in the previous year for direct relief. All requests for aid are carefully investigated and checked.

The City's share of old age assistance continued to increase. Expenditures during 1951 amounted to nearly \$30,500., an increase of \$2,500. over 1950. There is every reason to believe that expenditures for this purpose will continue to increase as more persons become eligible for this type of assistance. During the summer months several able-bodied men who would otherwise be welfare recipients were employed in various City departments.

HEALTH DEPARTMENT

A new program designed to eliminate or control the spread of ragweed, was instituted under the auspices of this department. This program should greatly relieve sufferers from hay fever, and if carried on for a period of time should nearly eliminate ragweed. It was found that ragweed was extremely prevalent in the City particularly in several areas, thus costing considerably more than was originally estimated. The spray used to a great extent was a brush killer which should kill brush adjacent to the highways.

The program of inspecting local eating establishments was continued and in addition culture tests were made twice during the year. The City participated in a Clean-Up Week campaign in collaboration with the Claremont Chamber of Commerce. This campaign was termed to be very successful.

Meat inspection work was continued in the usual manner. During the year a total of 7,728 animals were slaughtered, and inspections were made both before and after slaughtering. These inspections resulted, in the condemning of 423 animals and parts of 502 animals.

The Claremont Visiting Nurse Association which is supported by the City, had a busy year. The visiting nurse made a total of 3,318 visits during 1951. Out of this total 1,160 were free, 1,470 paid, 358 partly paid, and 330 were paid by insurance companies.

During the year 15 grade school children with various eye conditions were under supervision. It was necessary to take patients to a clinic at Hanover, N. H., nine times during the year. The nurse also supervised 12 crippled children.

The dental hygienist continued the fluoridation treatment of teeth of school children in cooperation with the School Department. A total of 1,991 topical fluoride treatments were given. In addition 1,274 mouth inspections were made as well as 505 prophylactic treatments. A total of 293 children attended dental clinics on 47 occasions. These children received a total of 882 fillings and 14 extractions were made. The fluoride treatments were given in the grades two, five and eight in the public schools, and grade two at the parochial school. Grades five and eight in the parochial school, had the treatment the previous year. Approximately 75 children refused the treatment. Inspections in the fifth grade revealed that 117 children had 547 d.m.f. (decayed, missing or filled) teeth, an average of 4.7 per child. In the eighth grade 122 children had 999 d.m.f. teeth, an average of 8.1 per child. These statistics indicate the need of another method of control of tooth decay. The Board of Health recommended to the City Council the fluoridation of the City's water supply. This process was further recommended by all of the local dentists. It has been found that fluoridation of water

will greatly reduce dental decay among children. No harmful effects have been observed in the more than 100 communities which now conduct it.

PARK DEPARTMENT

The new grandstand at Barnes Park was completed early in the summer. This grandstand has a seating capacity of approximately 500 and is provided with a roof. Underneath the grandstand are two sets of dressing rooms and showers together with public rest rooms and an assembly room.

Further improvements were made to the tennis courts at Monadnock Park and several courts were made hard surfaced with asphalt.

The City Council on October 3 voted to accept the John McLane Clark Veterans Memorial Pool from the Outdoor Swimming Pool Association and assumed outstanding obligations of the Association not to exceed \$1,000. This swimming pool, which was constructed mostly with volunteer labor and financed with volunteer donations, is near completion. It is proposed to have this swimming pool completed and in operation for the 1952 season. It should provide a much needed addition to the Park Department's facilities. The swimming pool and its park will represent nearly a \$90,000 improvement to the City at practically no cost to the taxpayers.

LIBRARY

Use of the facilities of the Fiske Free Library continued to increase. The total circulation of books and magazines amounted to 81,565 which represented an increase of more than 5,400 over 1950. The reading and reference rooms were crowded during a considerable part of the day and the children's room was used to capacity after school hours. Six hundred eighteen new patrons were registered at the library.

During the year 1,115 new books were purchased. During this same period 608 books were discarded. Due to the increased cost of books it is not possible to purchase as many books with the same appropriation. Additional shelving was installed in the children's room and a new bookcase was purchased.

Children's Book Week was observed using a display of new books. Jewish Book Week was observed for the first time. Appropriate displays were arranged at Christmas time and the other holidays. The Garden Club held their first annual flower show at the library. Repairs were made to the walls in one of the basement museum rooms which will permit the redecorating of this room.

AIRPORT

The installation of night lighting at the airport was completed with a few minor exceptions. Provision was made for lighting both runways and the taxiway. An illuminated windcone together with a segmented circle was installed to guide incoming pilots. Five hazard beacons were installed on hills near the approaches to the airport as well as a row of obstruction lights and a rotating beacon on the hill just north of the airport.

One runway was re-surfaced by the Highway Department. An increase in the amount of airplane traffic was noted partly due to the installation of the lighting system. One runway was plowed throughout the winter season, so that with few exceptions plane traffic was possible throughout the year both day and night.

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

April 4, 1952

Philip L. White
City Manager
Claremont, New Hampshire

Dear Sir:

Submitted herewith is the report of an audit and examination of the accounts of the City of Claremont for the fiscal year ended December 31, 1951, which was made by this Division in accordance with your request. Exhibits as hereafter listed are included as part of the report.

SCOPE OF AUDIT

The accounts and records of all city officials charged with the custody, receipt and disbursement of city funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls. All payroll checks issued during the year were examined and an examination of a sufficient number of vouchers and checks to satisfy the requirements of accepted standards of audit procedure was made. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records.

ANALYSIS OF CHANGE IN CURRENT FINANCIAL CONDITION:

(Exhibit A-2)

An analysis of the change in the current financial condition of the City during the year is made in Exhibit A-2, with the factors which caused the change indicated therein. These were as follows:

DECREASES IN SURPLUS

Budget Deficit	\$23,461.64
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INCREASES IN SURPLUS

Increase in Accounts Receivable	\$8,614.78
Excess Credit of Collector	.10
	<hr/>
	8,614.88
Net Decrease in Surplus	<hr/> \$14,846.76

Comparative Statements of Appropriations and Expenditures—Estimated and Actual Revenues: (Exhibits A-4 and A-5)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1951, are presented in Exhibits A-4 and A-5. As indicated by the budget summary (Exhibit A-5), a net overdraft of appropriations of \$13,123.54, plus a net revenue deficit of \$10,338.10, resulted in a net budget deficit of \$23,461.64. It is noted that the overdraft

in the overlay account (abatements and refunds), which amounted to \$14,758.34, was the chief reason for the net overdraft of appropriations.

Decrease in Long Term Indebtedness:

The long term indebtedness (long term notes and bonds) of the City decreased by \$53,000.00 in 1951, as shown herewith:

December 31, 1950	\$418,116.96
December 31, 1951	365,116.96
	<u>\$53,000.00</u>

Tax Collectors' Accounts:

The accounts of Tax Collector Edward R. Bosley were audited as of October 4, 1951, for the period January 1 to October 4, 1951, and a report of this audit was submitted to you under date of October 10, 1951.

The accounts of Tax Collector Bernard Rosinski were audited for the period October 4th to December 31st, 1951, and Exhibits C-1 and C-2 of this report reflect the activity during this period.

Uncollected taxes as of December 31, 1951, as compared to December 31, 1950, were as follows:

		Percent of Uncollected		Percent of Uncollected
	1950	Taxes	1951	Taxes
Current Year's Levy	\$75,461.77	8.7%	\$107,726.80	11.8%
Levies of Prior Years	303.32		3,940.85	
	<u>\$75,765.09</u>		<u>\$111,667.65</u>	

Conclusion:

The accounts of all city officials and departments which we examined were found in good condition and the accounting procedure was in accordance with accepted methods.

We extend our thanks to the officials of the City of Claremont and their office staffs for the assistance rendered during the course of the audit.

Yours very truly,

HAROLD G. FOWLER, Director,
Division of Municipal Accounting
State Tax Commission

Herbert E. Hunt, Auditor

John T. Flanders, Robert W. Flanders, Accountants

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

April 4, 1952

Certificate of Audit

This is to certify that we have examined and audited the accounts and records of the City of Claremont for the fiscal year ended December 31, 1951, and found them to be in good order. In our opinion the Exhibits included herewith reflect the true financial condition of the City, together with the results of operations for the period under review.

Respectfully submitted,
HAROLD G. FOWLER, Director
Division of Municipal Accounting
State Tax Commission

Herbert E. Hunt, Auditor

John T. Flanders, Robert W. Flanders, Accountants

EXHIBIT A-1
CITY OF CLAREMONT

Balance Sheet—Revenue Accounts
Fiscal Year Ended December 31, 1951

ASSETS

Cash:

In Bank—General Fund	\$60,718.58
Petty Cash Funds	250.00
	<hr/>

\$60,968.58

Accounts Receivable:

State of New Hampshire:

Bounties	\$ 16.00
Airport Lighting	3,568.91

U. S. Government:

Airport Lighting	7,865.52
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Other:

Loan to Water Department	10,000.00
	<hr/>

21,450.43

Uncollected Taxes:

Levy of 1951—Property and Poll Taxes	\$107,726.80
Head Taxes	3,910.00
Prior Years	3,940.85
	<hr/>

115,577.65

Unredeemed Taxes—Tax Titles	1,805.61
Tax Deeds	33.93
	<hr/>

Total Assets

\$199,836.20

LIABILITIES

Due School District:

Balance of Appropriation	\$115,617.70
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Unexpended Appropriations:

Airport	2,275.00
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State of New Hampshire:

Uncollected Head Taxes	3,890.00
Temporary Loans	50,000.00
	<hr/>

Total Liabilities

\$171,782.70

Surplus

28,053.50

Total Liabilities and Surplus

\$199,836.20

EXHIBIT A-2

CITY OF CLAREMONT

Analysis of Change in Current Financial Condition

Fiscal Year Ended December 31, 1951

Surplus—December 31, 1950	\$42,900.26	
Surplus—December 31, 1951	28,053.50	
		<u>\$14,846.76</u>

ANALYSIS OF CHANGE

Decreases in Surplus:

Budget Deficit	\$23,461.64
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Increases in Surplus:

Increase in Accounts Receivable	\$8,614.78
Excess Remittance by Collector	.10
	<u>8,614.88</u>

Net Decrease	<u>\$14,846.76</u>
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EXHIBIT A-3

CITY OF CLAREMONT

Balance Sheet—General Indebtedness

Fiscal Year Ended December 31, 1951

Assets

Long Term Indebtedness	\$365,116.96	
Total Assets		<u>\$365,116.96</u>

Liabilities

Long Term Notes:

City	\$5,335.96
Water Department	5,781.00
	<u>\$11,116.96</u>

Bonds:

City	\$10,000.00
Water Department	72,000.00
Sewer	122,000.00
Refunding	150,000.00
	<u>354,000.00</u>

Total Liabilities	<u>\$365,116.96</u>
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EXHIBIT A-4 **CITY OF CLAREMONT**

Condensed Comparative Statement of Appropriations and Expenditures
Fiscal Year Ended December 31, 1951

	Adjusted Departmental Appropriations	Adjusted Departmental Expenditures	Unexpended Balances or Overdrafts to Surplus	Assets and Liabilities Carried to 1952
	\$	\$	\$	\$
General Government:				
City Officers' Salaries	24,807.00	24,773.91	28.09	
City Officers' Expenses	31,710.00	31,197.40	512.60	
Election and Registration Expenses	925.00	910.78	14.22	
Municipal Court Expense	2,430.00	2,404.52	25.48	
City Hall and Other Buildings	17,740.00	17,706.48	33.52	
Protection of Persons and Property:				
Police Department	58,836.71	58,584.37	252.34	
Fire Department	71,700.00	71,692.03	7.97	
Care of Trees—Blister Rust	1,500.00	1,486.25	13.75	
Bounties (Revenue Contra)	50.00	16.00	34.00	
Civilian Defense	325.00	312.01	12.99	
Health Department:				
Health Officers	9,825.00	9,817.05	7.95	
Visiting Nurse	2,100.00	2,100.00	.00	
Garbage Collection	3,000.00	2,987.45	12.55	
City Dump	2,585.00	2,559.15	25.85	
Claremont Hospital	20,800.00	20,800.00	.00	
Vital Statistics	600.00	593.25	6.75	
Highway and Bridges:				
Highway Maintenance				
Summer	57,145.13	57,138.83	6.30	
Winter	22,726.60	22,724.41	2.19	
Equipment Maintenance	24,226.00	24,221.64	4.36	
Equipment Replacement	4,960.00	4,958.65	1.35	
Garage Building	2,664.00	2,661.26	2.74	
Drainage	8,828.00	8,825.88	2.12	
Sidewalk Maintenance	1,565.00	1,562.13	2.87	
Traffic Signs and Markings	1,847.00	1,845.36	1.64	
Jobbing Work	11,104.00	11,102.55	1.45	
Street Lighting	16,734.00	16,733.26	.74	

EXHIBIT A-4 (Continued)
CITY OF CLAREMONT

Condensed Comparative Statement of Appropriations and Expenditures
Fiscal Year Ended December 31, 1951

	Adjusted Departmental Appropriations	Adjusted Departmental Expenditures	Unexpended Balances or Overdrafts to Surplus	Assets and Liabilities Carried to 1952
Libraries	14,440.00	14,294.75	145.25	
Public Welfare:				
Old Age Assistance	30,580.00	30,496.67	83.33	
City Welfare	18,355.00	18,352.22	2.78	
Patriotic Purposes:				
Memorial Day	\$ 350.00	\$ 350.00	\$	\$
V.F.W. Convention	600.00	600.00		
Recreation:				
Park Department	16,570.00	16,566.17	3.83	
Recreation Department	16,335.00	16,263.68	71.32	
Public Service Enterprises:				
Sewer Department	17,200.00	17,200.00		
Public Scales	2,325.00	2,316.82	8.18	
Cemeteries	13,425.00	13,355.05	69.95	
Airport	3,100.00	2,860.72	239.28	
Weights and Measures	800.00	696.97	103.03	
Unclassified:				
Legal Expenses	275.00	275.00		
Advertising and Regional Association	800.00	800.00		
Overlay—Abatements and Refunds	9,347.54	24,105.83	—14,758.34	
Damage by Dogs	125.00	115.48	9.52	
Debt Service—Interest:				
Temporary Loans	2,012.50	2,011.42	1.08	
Long Term Notes	200.00	186.75	13.25	
Bonded Debt	3,625.00	3,460.50	164.50	
Debt Service—Principal:				
Bonded Debt	36,200.00	36,200.00		
New Construction and Permanent Improvements:				
Sidewalk Construction	2,000.00	2,000.00		
Field House—Barnes Park	14,500.00	14,493.36	6.64	
Airport	16,000.00	13,723.44	1.56	
				(L) 2,275.00

EXHIBIT A-4 (Continued)
CITY OF CLAREMONT

Condensed Comparative Statement of Appropriations and Expenditures
Fiscal Year Ended December 31, 1951

	Adjusted Departmental Appropriations	Adjusted Departmental Expenditures	Unexpended Balances or Overdrafts to Surplus	Assets and Liabilities Carried to 1952
Payments To Other Governmental Divisions:				
County Tax	89,749.33	89,749.32	.01	(L) 115,617.70
School Appropriation	484,513.37	368,895.67		(L) 3,890.00
State of New Hampshire				(A) \$ 10,000.00
Head Taxes	41,321.00	37,431.00	—	(L) 50,000.00
Yield Taxes		302.53	302.53	(A) \$ 10,000.00
Water Department Loan	\$ 4,000.00	\$ 14,000.00	\$	(L) 50,000.00
Temporary Loans	450,000.00	409,000.00		
	\$1,689,482.18	\$1,540,823.02	—\$ 13,123.54	\$ 161,782.70
			Assets	\$ 10,000.00
			Liabilities	171,782.70
				<u>\$ 161,782.70</u>

NOTES:

Adjusted Departmental Appropriations:

Amounts indicated under this caption are after giving effect to transfer (if any) as authorized by vote of City Council or effected by City Manager as authorized under City Charter.

Adjusted Departmental Expenditures:

Amounts indicated under this caption are after giving effect to application (if any) of Miscellaneous Revenues appropriated or transferred.

(L) Liabilities.

(A) Assets.

(B) Includes Liability as of December 31, 1950.

EXHIBIT A-5 **CITY OF CLAREMONT**

Statement of Estimated and Actual Revenues
Fiscal Year Ended December 31, 1951

	Estimated Revenue	Actual Revenue	Excess	Balance	Deficit
Interest and Dividend Tax	\$ 23,300.00	\$ 23,299.52	\$.48
Railroad Tax	2,000.00	1,333.97			666.03
Savings Bank Tax	1,200.00	2,267.23	1,067.23		
Reimbursement a/c Exemption of Growing Wood and Timber		A			
Motor Vehicle Fees	1,140.00	1,442.94	302.94		
Dog Licenses	40,000.00	43,924.26	3,924.26		3.60
Business Licenses and Permits	2,400.00	2,396.40			144.21
Fighting Forest Fires	5,095.00	4,950.79			89.77
Old Age Assistance	100.00	10.23			
Fines and Forfeits—Municipal Court	100.00	828.40	728.40		
Rent of City Property	1,500.00	1,536.89	36.89		119.60
Interest on Taxes	2,150.00	2,030.40			
Income from Trust Funds	1,350.00	1,923.57	573.57		
Reimbursement of Airport Construction	3,750.00	332.09			3,417.91
Miscellaneous Income	15,000.00	1,873.52			13,126.48
Unexpended Appropriations—1950	200.00	1,327.49	1,127.49		
Sidewalk Construction		*			
Field House—Barnes Park	1,000.00	1,000.00			
Airport	14,290.00	14,290.00			
Parking Meters	3,400.00	3,400.00			
Departmental Income	20,000.00	18,894.66			1,105.34
State of New Hampshire Head Taxes	32,860.00	28,724.57			4,135.43
Bounties	40,545.00	40,545.00			
Reimbursement a/c Growing Wood and Timber	50.00	12.25			37.75
Head Tax Expense Reimbursed		169.65	169.65		
Deficit of Taxes Assessed Under		888.90	888.90		
Budgetary Requirements	.01				.01
Added Taxes		3,689.18	3,689.18		
	\$211,430.01	\$201,091.91	\$ 12,508.51		\$ 22,846.61

Budget Summary

Overdrafts of Appropriations	\$ 15,060.87
Unexpended Balances of Appropriation	1,937.33
Net Overdraft of Appropriations	\$ 13,123.54
Estimated Revenues	\$211,430.01
Actual Revenues	201,091.91
Revenue Deficit	10,338.10
Net Budget Deficit	<u>\$ 23,461.64</u>

A Includes \$695.01 Uncollected Taxes.

* Transferred from Prior Years' Appropriations.

EXHIBIT C-1
CITY OF CLAREMONT

Bernard Rosinski, Tax Collector

Summary of Warrants

For the Period October 4, 1951 to December 31, 1951

Debits	1951	Levies of: 1950	1949	1947
Uncollected Taxes—October 4, 1951:				
Property Taxes	\$	\$3,439.53	\$ 77.32	\$
Poll Taxes	5,494.00	556.00	34.00	2.00
Taxes Committed to Collector:				
Property Taxes	891,235.87			
National Bank Stock Taxes	2,572.66			
Yield Taxes	1,442.94			
State Head Taxes	40,545.00			
Added Taxes:				
Property Taxes	2,872.15			
Poll Taxes	142.00			
State Head Taxes	700.00			
Interest Collected	474.76			
Penalties Collected	76.00			
	<u>\$945,555.38</u>	<u>\$3,995.53</u>	<u>\$111.32</u>	<u>\$ 2.00</u>
Credits				
Remittances To Treasurer:				
A/c Property Taxes	\$768,111.88	\$ 80.00	\$	\$
A/c National Banks Stock Taxes	2,527.66			
A/c Poll Taxes	2,300.	42.00		
A/c Yield Taxes	747.93			
A/c State Head Taxes	36,255.00			
A/c Interest	474.76			
A/c Penalties	76.00			
By Abatements:				
Property Taxes (including National Bank Stock Taxes	22,209.35			
Poll Taxes	136.00	40.00	6.00	
State Head Taxes	1,080.00			
Uncollected Taxes—December 31, 1951:				
Property Taxes	103,831.79	3,359.53	77.32	
Poll Taxes	3,200.00	474.00	28.00	2.00
Yield Taxes	695.01			
State Head Taxes	3,910.00			
	<u>\$945,555.38</u>	<u>\$3,995.53</u>	<u>\$111.32</u>	<u>\$ 2.00</u>

EXHIBIT C-2
CITY OF CLAREMONT

Bernard Rosinski, Tax Collector
Summary of Tax Sale Accounts
For the Period October 4, 1951 to December 31, 1951

Debits	1950	Levies of: 1949	1948	Total
Unredeemed Taxes—				
October 4, 1951	\$ 1,928.00	\$ 212.63	\$ 7.97	\$2,148.60
Interest Collected Since Sale	21.60	40.33		61.93
	<u>\$ 1,949.60</u>	<u>\$ 252.96</u>	<u>\$ 7.97</u>	<u>\$2,210.53</u>
Credits				
Remittances to Treasurer:				
A/c Redemption	\$ 272.68	\$ 70.31	\$	\$ 342.99
A/c Interest	21.60	40.33		61.93
Unredeemed Taxes—				
December 31, 1951	1,655.32	142.32	7.97	1,805.61
	<u>\$ 1,949.60</u>	<u>\$ 252.96</u>	<u>\$ 7.97</u>	<u>\$2,210.53</u>

EXHIBIT F-1

CITY OF CLAREMONT

Summary of Trust Funds — Principal and Income

Fiscal Year Ended December 31, 1951

TITLE OF FUND	PRINCIPAL		Balance December 31, 1951	Balance December 31, 1950	INCOME		Balance December 31, 1951	Total Principal & Income December 31, 1951
	Added During Year	Withdrawn During Year			Earned	Expended		
Cemeteries:								
Various	\$119,245.16	\$	\$122,614.65	\$1,980.55	\$ 3,266.43	\$ 2,468.98	\$2,778.00	\$125,392.65
Accum. Unexpended				2,088.45			2,088.45	
Income	\$119,245.16	\$	\$122,614.65	\$4,069.00	\$ 3,266.43	\$ 2,468.98	\$4,866.45	\$127,481.10
Support of Francis J. Tolles Home:								
Mary A. Fletcher	\$153,911.39	\$.02	\$153,911.41	\$	\$ 6,010.22	\$ 5,965.89	\$ 44.33	\$153,955.74
Alta M. Gould	4,091.90		4,091.90		102.32	102.32		4,091.90
Helen D. Jones	11,018.66		11,018.66		1,576.49	1,576.49		11,018.66
Charlotte B. Long	1,000.00		1,000.00		25.15	25.15		1,000.00
Emma P. Putnam	1,000.00		1,000.00		25.15	25.15		1,000.00
Prescott Putnam	500.00		500.00		12.58	12.58		500.00
Sara E. Field	500.00		500.00		12.58	12.58		500.00
Stowell	12,446.52		12,446.52		361.03	361.03		12,446.52
Frances J. Tolles	500.00		500.00		21.06	21.06		500.00
J. Etta True	1,499.16		1,499.16		37.60	37.60		1,499.16
Emily R. Wilson								
	\$186,467.63	\$.02	\$186,467.65	\$	\$ 8,184.18	\$ 8,139.85	\$ 44.33	\$186,511.98
Mary A. Goodwin (Exhibit F-3)	\$ 3,899.09	\$	\$ 2,399.09	\$ 50.13	\$ 357.00	\$ 225.69	\$ 181.44	\$ 2,580.53
Josephine Bailey	\$ 18,254.04	\$	\$ 248.78	\$ 18,005.26	\$ 1,550.30	\$ 2,251.22	\$ 693.00	\$ 18,698.26
School and Scholars:								
Stevens and Healy	\$158,672.72	\$	\$158,672.72	\$ 26.26	\$ 7,728.87	\$ 7,728.87	\$	\$158,672.72
Alden Fund	4,075.00		4,075.00		140.63	155.00	11.89	4,086.89
Burbec—Grade Schools	32,853.16		32,853.16		988.54	988.54		32,853.16

EXHIBIT F-1 (Continued) **CITY OF CLAREMONT**

Summary of Trust Funds — Principal and Income Fiscal Year Ended December 31, 1951

TITLE OF FUND	Balance December 31, 1950	PRINCIPAL		INCOME		Balance December 31, 1951	Total Principal & Income December 31, 1951
		Added During Year	Withdrawn During Year	Earned	Expended		
Kenneth Bowen— Aeronautics	2,000.00			87.30	87.30		2,000.00
F. J. Moore— High School	20,000.00			500.01	500.01		20,000.00
Tappen School District	27,631.95			1,376.46	1,376.46		27,631.95
Way Memorial— High School	37,497.22	611.62		1,223.24	1,223.24		38,108.84
Mary J. Way— Way School	2,140.55			77.76	77.76		2,140.55
	\$284,870.60	\$ 611.62		\$ 26.26	\$12,122.81	\$ 11.89	\$285 494.11
Other Funds:							
Albert Ball— Home for Aged	\$ 10,368.98	\$ 448.33	\$	\$ 448.33	\$ 448.33	\$	\$ 10 817.31
Chellis—Hospital	4,164.83			232.14	232.14		4,164.83
Ellen Straw— Worthy Poor	2,486.11			88.58	64.00	925.08	3,411.19
Stella W. Colby— Library	100.00			2.51	2.51		100.00
Mary J. Way— Library	2,021.15			50.67	50.67		2,021.15
Fisk Free Library	5,000.00			264.04	264.04		5,000.00
George O. Ball— Flowers	200.00			7.11	5.00	84.96	284.96
Firemen's Fund	\$ 3,935.53	\$	\$	\$ 56.00	\$	\$ 56.00	\$ 3,991.53
Fountain Fund	864.88						864.88
City of Claremont— Capital Reserve Fund				16.52	16.52		
	\$ 29,141.48	\$ 448.33	\$	\$ 29,589.81	\$ 1,055.87	\$ 1,083.21	\$ 30,655.85
	\$641,878.00	\$4,429.46	\$ 1,748.78	\$6,595.18	\$26,574.10	\$6,863.15	\$651,421.83

EXHIBIT F-2**CITY OF CLAREMONT****Statement of Investments—Trust Fund Principal and Income**

As of December 31, 1951

	Number of Shares	Amt.	Total
Cash on Hand and on Deposits:			
Claremont National Bank—Savings Accounts		\$ 3,208.53	
Claremont National Bank—Checking Accounts		3,587.79	
Claremont Savings Bank		75,683.45	
Peoples National Bank		241.39	
Newport Savings Bank		5,000.00	
Sugar River Savings Bank		1,577.05	
Union Trust Company—Concord		1,000.00	
New Hampshire Savings Bank—Concord		1,000.00	
Cash on Hand		1,459.94	
			\$ 92,758.15
U. S. Government Bonds (At Cost)			\$253,900.00
Bank Stocks:			
Bank of Manhattan Company	560	\$ 15,723.75	
Manufacturers Trust Company	330	16,412.39	
Chase National Bank	50	1,700.00	
Irving Trust Company	220	3,981.25	
First National Bank of Boston	259	12,774.63	
Bank of America Trust & Savings Assn.	257	5,260.79	
National Bank of Detroit	60	2,100.00	
Peoples National Bank—Claremont	9	1,800.00	
Pennsylvania Co. for Banking & Trusts	590	20,999.00	
			\$80,751.81
Public Utility Stocks and Bonds:			
Narragansett Electric—4½% Cum. Pfd.	50	\$ 2,675.00	
So. Cal. Edison—Orig. Pfd.	150	6,676.03	
Central Vermont Public Service—4.15%	25	2,212.50	
Public Service Company of N. H.—3.35%	210	18,793.75	
Rockland Light and Power—Common	1075	11,830.80	
New England Tel. & Tel.—Common	144	15,287.32	
Toledo Edison—4¼%	25	2,568.74	
Boston Edison	230	9,375.57	
Pacific Gas and Electric	150	5,455.58	
Chesapeake & Ohio R. R.	100	3,298.45	
Union Pacific R. R.	50	3,902.37	
Atchison, Topeka & Santa Fe	60	6,007.00	
			\$88,083.11
Municipal Bonds & Notes:			
Town of Wolfeboro—Water Bonds		\$ 3,000.00	
City of Claremont—Note		5,335.96	
			\$ 8,335.96

EXHIBIT F-2 (Continued)**CITY OF CLAREMONT****Statement of Investments—Trust Fund Principal and Income**

As of December 31, 1951

	Number of Shares	Amt.	Total
Stocks of Insurance Companies:			
New Hampshire Fire Insurance Company	330	\$ 15,341.53	
North River Insurance Company of N. Y.	150	3,906.25	
Peerless Casualty Company	384	5,580.00	
Fidelity-Phoenix Fire Insurance Company	67	3,458.42	
			\$28,286.20
Other Stocks:			
Standard Oil of California	50	\$ 3,477.92	
Standard Oil of Ohio	25	628.13	
Massachusetts Investor's Trust	451	11,953.09	
Massachusetts Investor's Trust—2nd Fund	545	6,880.95	
Incorporated Investors	103	3,016.41	
Nation Wide Securities	100	1,503.00	
First National Stores	200	6,945.81	
National Cash Register Company	55	1,732.50	
General Electric Company	50	2,523.65	
Socony Vacuum Oil	51	841.50	
Inland Steel Company	75	3,455.00	
Chemical Fund	636	9,158.59	
Swift & Company	75	2,784.85	
F. W. Woolworth	80	3,587.31	
National Lead	42	1,417.50	
Crucible Steel	75	4,738.07	
United Shoe Machinery	20	990.00	
United Fruit	30	1,545.00	
Holland Furnace	20	522.50	
Underwood Company	20	872.50	
Crane Company	50	1,643.75	
Caterpillar Tractor Company	50	1,398.68	
Owens-Illinois Glass Company	50	2,677.97	
Fidelity Fund	208	2,964.34	
International Educational Publishing Co.	10	1.00	
American Brake Shoe	37	1,225.63	
A. S. Beck Shoe—4¾% Pfd.	20	1,580.00	
Beneficial Industrial Loan	110	2,415.00	
Rayonier, Inc.—\$2.00 Cum. Pfd.	50	1,356.25	
Cudahy Packing Company	50	3,433.98	
Square Deal	100	2,422.40	
Beechnut Packing Company	40	1,260.25	
			\$ 90,953.53
Mortgages			\$ 8,353.07
Total Investments—Principal & Unexpended Income			<u>\$651,421.83</u>

EXHIBIT G-1
CITY OF CLAREMONT
Sewer Department

Balance Sheet
As of December 31, 1951

ASSETS

Current Assets:

Cash:

In Bank	\$ 16.98
Petty Cash and Change Fund	325.00

\$ 341.98

Accounts Receivable:

Sewer Rentals	\$ 489.96
Job Work, Etc.	1,829.09

2,319.05

Inventory of Materials and
Supplies

1,141.28

Total Current Assets

\$ 3,802.31

Fixed Assets:

Sewer System and Treatment Plant	\$237,545.03
New Mains	263,717.03
New Services	17,995.16
Equipment—	
Office	2,123.90
Shop	4,228.43
Auto	3,195.57

\$528,805.12

Less: Allowance for Depreciation

57,816.80

Net Fixed Assets

470,988.32

Total Assets

\$474,790.63

LIABILITIES

Current Liabilities:

Due Water Department	\$ 1,000.00
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Municipal Investment and Surplus:

Municipal Investment	\$335,000.00
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Surplus:

Balance—December 31, 1950	\$129,026.32
Add: Profit for Fiscal Year	
Ended December 31, 1951	9,764.31

138,790.63

Total Municipal Investment and
Surplus

473,790.63

Total Liabilities and Surplus

\$474,790.63

EXHIBIT G-2
CITY OF CLAREMONT
Sewer Department

Statement of Profit and Loss
Fiscal Year Ended December 31, 1951

Income:

Sewer Rentals	\$ 14 462.19
Entrance Fees	1,365.00
Merchandise Sales and Job Work	1,295.46

Total Operating Income	\$ 17,122.65
------------------------	--------------

Operating Expenses:

System Operating Expenses	\$ 3,615.12
Treatment Plant Expense	5,821.92
Depreciation	9 474.39
Other Operating Expenses	1,236.05

Total Operating Expenses	20,147.48
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Operating Loss	\$ 3,024.83
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General and Administrative Expenses:

Office Salaries	\$ 2,000.00
Office Supplies and Expenses	257.46
Insurance	1,063.93
Postage	50.10
Telephone	184.20
Retirement	391.70
Other	463.47

Total General and Administrative Expenses	\$ 4,410.86
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Loss for the Year	\$ 7,435.69
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Deduct:

City Appropriation—Fiscal Year Ended December 31, 1951	17,200.00
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Net Profit to Surplus	\$ 9,764.31
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EXHIBIT H-1
CITY OF CLAREMONT
Water Department

Balance Sheet
As of December 31, 1951

Assets		
Current Assets:		
Cash:		
Checking Account	\$ 187.51	
Savings Account	1,175.81	
	<hr/>	\$ 1,363.32
Accounts Receivable:		
Water Rents	\$ 877.65	
Mdse. and Job Work	1,171.05	
Due from Sewer Department	1,000.00	
	<hr/>	3,048.70
Materials and Supplies		15 598.32
Total Current Assets		<hr/> \$ 20,010.34
Fixed Assets:		
Land:		
Water Supply	\$ 28,747.50	
Pumping Station	2,000.00	
	<hr/>	30,747.50
Structures:		
Water Supply	\$ 1,812.32	
Pumping Station	1,408.42	
Water Storage	6,507.02	
Purification System	900.00	
Storage Department	6 778.35	
New Office Building	24,588.44	
	<hr/>	\$ 41,994.55
Reservoirs		306,361.34
Equipment:		
Pumping Station	\$ 1,369.45	
Purification	1,264.16	
Meters	37,076.90	
Trucks	6,349.55	
Office and Shop	17,337.63	
	<hr/>	63,397.69
Mains and Services:		
Transmission and Distribution		
Mains	\$486,934.18	
Hydrants and Services	94,857.38	
	<hr/>	581,791.56
Total		\$993,545.14
Less: Allowance for Depreciation		301,631.55
Net Depreciable Assets		<hr/> 691 913.59
Total Assets		<hr/> \$742,671.43

WATER DEPARTMENT
Balance Sheet (Continued)

LIABILITIES

Current Liabilities:			
Loan from City		\$ 10,000.00	
Interest Accrued		962.72	
		<hr/>	
Funded Debt			\$ 10,962.72
City Investment and Surplus:			204,357.00
City Investment		\$268,077.96	
Surplus:			
Balance—December 31, 1950	\$227,872.23		
Add: Profit for Fiscal Year			
Ended December 31, 1951	31,401.52		
	<hr/>		
		259,273.75	
		<hr/>	
			527,351.71
			<hr/>
Total Liabilities and Surplus			\$742,671.43

EXHIBIT H-2
CITY OF CLAREMONT

Water Department

Statement of Profit and Loss
Fiscal Year Ended December 31, 1951

Revenues:

Residential Sales—Metered	\$ 40,112.84
Residential Sales—Flat Rate	3,747.47
Commercial Sales	9,263.14
Industrial Sales	8,954.50
Hydrant Rentals	5,745.00
Other Municipal Sales	830.40
Savings Bank Interest	77.91
Miscellaneous Water Revenue	7.00
Mdse. Sales and Job Work	1,796.63
Office Building Rentals	900.00

Total Revenues

\$ 71,434.89

Expenses:

Operating Expenses:

Water Supply Expenses:

Source of Supply Labor	\$ 1,038.77
Purification Labor	593.73
Gravity System Expenses	204.81
Purification System Expenses	538.10
Power Purchased	88.50

\$ 2,463.91

Distribution Expenses:

Superintendence	\$ 4,044.00
Meter Department Labor	1,894.75
Other Distribution Expense	104.42
Mains—Repairs, Supplies and Expenses	1,734.05
Services—Repairs, Supplies and Expenses	1,068.58
Hydrants—Repairs, Supplies and Expenses	652.40
Meters—Repairs, Supplies and Expenses	2,000.79

11,498.99

General Expenses:

Office Salaries	\$ 2,312.50
Office Supplies and Expenses	855.79
Telephone and Telegraph	256.00
Postage	147.02

Repairs:

Office Buildings	\$ 1.72
Garage and Other Storage Building	626.38

628.10

EXHIBIT H-2 (Continued)

CITY OF CLAREMONT

Water Department

Statement of Profit and Loss

Fiscal Year Ended December 31, 1951

Expenses: (Continued)

Operating Expenses: (Continued)

General Expenses: (Continued)

Association Dues and

Subscriptions

\$ 34.50

Legal and Accounting

1.48

\$ 4,235.39

Miscellaneous Expenses:

Insurance

\$ 1,237.61

Stationery and Printing

409.91

Employees' Retirement

748.81

Stores Dept. and Shop Expense

1,461.92

Truck and Garage Expense

888.50

Shop Equipment—Repairs,

Supplies and Expenses

68.89

Taxes

187.50

Interest Paid

2,955.11

Depreciation Expense

13,876.83

21,835.08

Total Operating Expenses

\$ 40,033.37

Net Profit for Year

\$ 31,401.52

EXHIBIT I
CITY OF CLAREMONT
Frances J. Tolles' Home Fund

Summary of Receipts, Expenditures and Proof of
Balance

Fiscal Year Ended December 31, 1951

Balance—January 1, 1951:

Cash	\$ 7,366.08	
Invested Income	39,414.50	
	<hr/>	\$ 46,780.58

Receipts:

Income from Trustees of Trust Funds	\$ 8,139.85	
Income from Rooms and Board	2,050.00	
Interest on Invested Income	1,150.74	
Miscellaneous Income	14.76	
	<hr/>	11,355.35
		<hr/> \$ 58,135.93

Expenditures:

Salaries and Wages	\$ 3,493.00	
Provisions and Groceries	1,695.75	
Fuel, Gas, Electricity, Water and Sewer	757.11	
Supplies—House and Garden	124.32	
Repairs, Improvements, Furniture and Fixtures	258.98	
Telephone, Insurance and Miscellaneous	193.93	
Expenses—Sullivan and Walnut Street Apartments	302.45	
	<hr/>	6,825.54

Balance—December 31, 1951

\$ 51,310.39

Proof of Balance

Claremont Savings Bank	\$ 6,114.50
Sugar River Savings Bank	3,500.00
New Hampshire Savings Bank	4,000.00
United States Series G Bonds	25,800.00
75 Shares of George Putnam Fund	1,476.00
60 Shares of Boston Fund, Inc.	1,489.80
	<hr/>
	\$ 42,380.30

Balance in Claremont National Bank—

As Per Statement of January 22, 1952	\$ 792.24
Less: Outstanding Checks	2.00
	<hr/>
	\$ 790.24

Add: Deposit Not Credited—

January 23, 1952	8,139.85
	<hr/>
	8,930.09

\$ 51,310.39

EXHIBIT J-1**CITY OF CLAREMONT****E. C. Goodwin — Community Center**

Summary of Receipts, Expenditures and Proof of Balance

Fiscal Year Ended December 31, 1951

Balance—December 31, 1950		\$	28.87
Receipts:			
City Appropriation	\$ 10,300.00		
Transfer from Swimming Pool	400.00		
Rents, Etc.	440.57		
			<hr/>
			11,140.57
			<hr/>
		\$	11,169.44
Expenditures:			
Salaries	\$ 8,340.00		
Heat	857.45		
Program	410.07		
Supplies	360.53		
Lights and Power	275.01		
Telephone	147.82		
Insurance	104.03		
Petty Cash	25.00		
Other General Expenses	454.95		
			<hr/>
			\$10,974.86
			<hr/>
Balance—December 31, 1951		\$	194.58

EXHIBIT J-2**CITY OF CLAREMONT****E. C. Goodwin — Real Estate Account**

Fiscal Year Ended December 31, 1951

Balance—December 31, 1950		\$	40.43
Receipts:			
From Trustees:			
Income and sale of			
Securities, Etc.			<hr/>
			12,689.84
			<hr/>
		\$	12,730.27
Expenditures:			
Swimming Pool Construction	\$ 4,963.34		
Swimming Pool Materials	343.61		
Painting	267.15		
Grading, Etc.	370.98		
Wiring	195.00		
Equipment	141.03		
Miscellaneous Supplies	190.37		
			<hr/>
			6,471.48
			<hr/>
Balance—December 31, 1951		\$	6,258.79

EXHIBIT K
CITY OF CLAREMONT
Swimming Pool Account

Summary of Receipts, Expenditures and Proof of Balance
Fiscal Year Ended December 31, 1951

Balance—January 1, 1951		\$	569.59	
Receipts:				
Appropriation from City	\$	3,600.00		
Admissions		1,987.90		
			5,587.90	
				\$ 6,157.49
Expenditures:				
Salaries and Wages	\$	2,357.50		
Lights		907.50		
Heat		1,256.48		
Water and Sewer Rents		187.71		
Chemicals		144.28		
Telephone		99.38		
Equipment and Supplies		184.08		
Collector of Internal Revenues		360.62		
Transferred to Goodwin Community Center		400.00		
			\$ 5,897.55	
Balance—December 31, 1951			259.94	
				\$ 6,157.49

EXHIBIT L
CITY OF CLAREMONT
Elks' Educational Fund (U/W of Eugene Hunter)
Fiscal Year Ended December 31, 1951
PRINCIPAL

	Balance December 31, 1950	Added During Year	Balance December 31, 1951	Balance December 31, 1950	INCOME		Balance December 31, 1951
					Activity Added	During Year Withdrawn	
Investments							
Peoples National Bank	\$21,993.86	\$807.76	\$22,801.62	\$	(\$906.84)	\$	\$
					(
				\$140.21	(\$ 2.85	\$807.76	(A) \$242.14
	\$21,993.86	\$807.76	\$22,801.62	\$140.21	\$909.69	\$807.76	\$242.14

	Shares or Par Value	Cost	Market Value	Income
American Telephone & Telegraph Company	21	\$ 3,105.90	\$ 2,881.25	\$ 167.07
Central Vermont Public Service Corporation	10	1,017.50	785.00	41.50
Empire District Electric Company	15	1,635.00	1,425.00	75.00
First National Bank of Boston	59	2,752.61	2,743.50	112.50
Manufacturers Trust Company	50	3,249.00	3,437.25	139.20
Manufacturers Trust Company	8	()	
Public Service Company of New Hampshire	15	1,500.00	1,050.00	50.25
Westinghouse Electric Corporation	15	1,507.50	1,428.75	57.00
Rochester Gas & Electric Corporation	12	1,254.00	1,057.50	48.00
The Toledo Edison Company	10	1,028.75	885.00	42.52
Northern States Power Company	18	1,851.36	1,665.00	73.80
U. S. Government Savings Bonds—Series G	\$1,000.00	1,000.00	1,009.00	
U. S. Government Savings Bonds—Series G	\$1,000.00	1,000.00	1,009.00	
U. S. Government Savings Bonds—Series G	\$1,000.00	1,000.00	1,009.00	
U. S. Government Savings Bonds—Series G	\$ 900.00	900.00	900.00	
U. S. Government Savings Bonds—Series G	\$ 100.00		100.00	100.00
(A) Pass Book Examined		\$ 22,801.62	\$ 2,408.25	\$ 906.84

